

# Louisiana Tax Facts

The mission of the Louisiana Department of Revenue is to administer applicable laws and collect revenues to fund state services.

The following taxes are NOT administered by the Department of Revenue.

## LOCAL SALES TAX

Municipalities, school boards, or other local tax authorities impose sales taxes. Food, drugs, wheelchairs, and prosthetic devices are taxed locally. For more information on local sales tax, contact the Louisiana Association of Tax Administrators ([www.laota.com](http://www.laota.com)) or the individual parish or local governing authority.

## AD VALOREM TAXES

Louisiana homeowners receive a homestead exemption in the amount of \$7,500. This exemption is applied against the assessed value of the home, which is equal to 10 percent of the fair market value. Therefore, only homes with a market value over \$75,000 would be subject to parish (county) property tax. However, the exemption does not generally apply to municipal taxes. Property taxes are collected at the local level. For more information, contact the Louisiana Tax Commission, P.O. Box 66788, Baton Rouge, LA 70896, or call 225-925-7830.

## HUNTING AND FISHING LICENSES

A Louisiana fresh-water fishing license for residents is \$9.50 per year, with an additional \$5.50 for salt-water fishing. A hunting license for residents for small game is \$15.00 with an additional \$14.00 for big game. For more information, contact the Department of Wildlife and Fisheries, P.O. Box 98000, Baton Rouge, LA 70898-9000, or call 225-765-2800 or 1-888-765-2602.

## VEHICLE LICENSE PLATE, DRIVER'S LICENSE, AND VEHICLE REGISTRATION

The minimum fee for automobile license plates is \$20 for two years and increases based on the value of the vehicle. The driver's license fee is \$24.50 for four years. Vehicle registration fees are \$18.50 for title and \$15.00 for recording mortgage. There is also a \$8.00 handling charge on many transactions. For more information, contact the Department of Public Safety, Office of Motor Vehicles, P.O. Box 64886, Baton Rouge, LA 70896-4886, or call 225-925-6146 or 1-877-368-5463.

Additional copies of this brochure are available from:

**Tax Administration Division**

**Department of Revenue**

**P.O. Box 3193**

**Baton Rouge, LA 70821-3193**

**225-219-2690**



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# Louisiana Tax Facts

This brochure provides general information about taxes that may affect you as a resident of Louisiana. If you have specific questions about taxes administered by the Department of Revenue, you may call any of the offices listed below.

## BATON ROUGE – MAIN OFFICE 617 NORTH THIRD STREET

Central Registration .....	225-219-7318 Option 4
Collection .....	225-219-7448
Income Refund Status .....	225-922-3270
(Toll Free) .....	888-829-3071
Customer Services .....	225-219-7462
Corporation Income & Franchise Taxes	225-219-7462
Excise Tax .....	225-219-7656
Inheritance and Gift Taxes .....	225-219-7462
Personal Income Tax .....	225-219-0102
Sales Tax .....	225-219-7462
Severance Tax .....	225-219-7656
Withholding .....	225-219-7462
Tax Forms .....	225-219-2113
TDD Number .....	225-219-2114

## REGIONAL OFFICES

Alexandria	900 Murray Street Room B-100	318-487-5333
Lafayette	825 Kaliste Saloom Road Brandywine III, Ste. 150	337-262-5455
Lake Charles	One Lakeshore Drive Suite 1550	337-491-2504
Monroe	122 St. John Street Room 105	318-362-3151
New Orleans	1555 Poydras Street Suite 2100	504-568-5233
Shreveport	1525 Fairfield Avenue Room 630	318-676-7505

The following taxes are administered by the Department of Revenue.

### GASOLINE TAX

Gasoline and diesel fuel are taxed at the rate of \$.20 per gallon. A portion of the tax collected is dedicated to the Transportation Trust Fund for the upkeep of state highways.

### GIFT TAX

For gifts made before July 1, 2008, a gift tax return, Form R-3302 is required to be filed by any individual, association, partnership, or corporation that made a gift which exceeded the amount of the annual exclusion to a single donee. The amount of the annual exclusion which applies to each person to whom you made a gift is: \$10,000 for gifts made prior to December 31, 2001; \$11,000 for gifts made between 2002 through 2005; and \$12,000 for gifts made after December 31, 2005.

For gifts made after July 1, 2008, a gift tax return is not required.

### INCOME TAX

Tables are provided to determine Louisiana income tax using federal adjusted income less federal income tax and adjustments for other modifications to arrive at the taxable base. Individuals filing as single, married filing separately, or as head of household are taxed at the following rates: two percent on the first \$12,500, four percent on the next \$37,500, and six percent on taxable income amounts over \$50,000. Married persons filing a joint return and qualifying surviving spouses are taxed at the following rates: two percent on the first \$25,000, four percent on the next \$75,000 and six percent on the taxable income above \$100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single, \$4,500; married filing separately, \$4,500; married filing jointly, \$9,000; qualifying surviving spouses \$9,000; and head of household, \$9,000. A dependency deduction of \$1,000 is allowed for each dependent, each taxpayer and/or spouse who is 65 years of age or older, and for each taxpayer and/or spouse who is blind.

Taxpayers who are 65 years or over are allowed to exclude up to \$6,000 of their annual retirement income from pensions and annuities reported as taxable income on their federal return. If both the taxpayer and spouse have retirement incomes from pensions and annuities reported as taxable income on their federal return and file a joint tax return, they may exclude up to \$12,000. Benefits received from certain Louisiana retirement systems may be exempt if it is specifically exempted in the law that established the system. Federal retirement benefits are also exempt from Louisiana income tax.

Louisiana allows a tax credit for each of the following: net income tax paid to another state by residents of Louisiana; \$100 credit for a taxpayer, spouse, or dependent that is deaf, blind, mentally incapacitated, or has lost the use of a limb; and 10 percent of certain credits allowed on the federal return. A child care expense credit, a school readiness credit, and an educational expense credit are also available to taxpayers with qualifying dependents. A Louisiana earned income tax credit equal to 3.5% of the federal earned income tax credit is also available, in addition to other credits that can be claimed for participation in the family responsibility program, donation of computer equipment to educational institutions, educational training programs, conversion of vehicles to alternative fuels, qualified living organ donation expenses and other credits.

### INHERITANCE TAX

The inheritance tax was phased out beginning with deaths occurring after June 30, 1998. Act 371 of the 2007 Regular Legislative Session amended R.S. 47:2401(B) to provide that as of January 1, 2008, no inheritance tax will be due on deaths occurring after June 30, 2004. The Act also provides that persons who paid the inheritance tax based on deaths occurring after June 30, 2004, may claim a refund between August 1, 2008, and December 31, 2009. Proof of filing the inheritance tax return is not needed to claim the refund.

Act 822 of the 2008 Regular Legislative Session provides that an inheritance tax return is deemed to be due as of January 1, 2008, if no inheritance return was filed for deaths that occurred prior to July 1, 2004. Additionally, Act 822 of the 2008 Regular Legislative Session provides that effective January 1, 2010, no inheritance tax shall be due for any date of death.

### STATE SALES TAX

The Louisiana state sales tax rate is four percent. Sales of food for home consumption, prescription drugs, electricity, natural gas, and water sold directly to the consumer for residential use are exempt from state sales tax.

Goods purchased from out-of-state businesses for use in Louisiana that no Louisiana sales tax was charged are subject to Louisiana consumer use tax at the rate of eight percent. Individuals may file the consumer use tax as part of their individual income tax return or use LDR R-1035.